SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 6/LD/P/2005 **Dated: 15.4.2005**

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 9th day of March, 2005 is hereby published for general information:-

SIKKIM SALES TAX (AMENDMENT) ACT, 2005
(ACT NO. 6 OF 2005)
AN
ACT

further to amend and consolidate the laws relating to the levy of tax on sale of goods in the State of Sikkim. BE it enacted by the Legislature of Sikkim in the fifty-sixth year of the Republic of India as follows:-

Short title, extent and commencement

1 (1) This Act may be called the Sikkim Sales Tax (Amendment) Act, 2005.

(2) It extends to the whole of Sikkim.

(3) It shall come into force with effect from 1st April, 2005.

Amendment of section 29.

2. (4) Notwithstanding anything contained in the Sikkim Sales Tax Act, 1983 (herein after referred to as the Principal Act) the provisions of the said Act, shall in so far as they relate to the commodities/products which fall under the purview of provisions of Sikkim Value Added Tax Act, 2005 shall stand repealed:

Provided further that in so far as commodities/products not covered by the provisions of Sikkim Value Added Tax Act, 2005 and are covered by the provisions of Sikkim Sales Tax Act, 1983 shall accordingly continue to be dealt with and governed by the provisions of this Act.

By Order

R. K. PURKHAYASTA, SSJS
LEGAL REMEMBRANCER-CUM- SECRETARY
GOVERNMENT OF SIKKIM, GANGTOK.
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